

July 8, 1937

Arizona State Tax Commission
Sales Tax Division
State House
Phoenix, Arizona

LAW LIBRARY
ARIZONA ATTORNEY GENERAL

Gentlemen:

I have before me your letter of July 7th, requesting this office for an opinion as to whether a 1 per cent tax may be imposed under authority of the Excise Revenue Act of 1935, as amended, upon the income received by a publishing company from national advertising.

It is the opinion of this office that such a tax may be imposed upon such income.

Yours very truly,

JOE CONWAY
Attorney General

W. E. POLLEY
Assistant Attorney General

E. G. FRAZIER
Special Assistant
Attorney General.